

3 lowing: "make such statements in duplicate and furnish one copy
4 thereof to the state tax commission and upon computation and tax
5 statement from the state tax commission,".

1 SEC. 2. Amend section seven thousand twenty-two (7022), Code,
2 1935, by inserting after the comma in line eight (8) the following:
3 "make such tax statements in duplicate and furnish one copy thereof
4 to the state tax commission and upon computation and tax statement
5 from the state tax commission,".

1 SEC. 3. Amend section seven thousand twenty-five (7025), Code,
2 1935, by adding after the comma in line eight (8) the following: "make
3 a statement to the state tax commission of its gross receipts with
4 deductions as hereinafter in this section provided, and upon computa-
5 tion and tax statement from the state tax commission,".

1 SEC. 4. Wherever the words "board of assessment and review" or
2 "board", referring to the board of assessment and review, appear in
3 chapter three hundred thirty-five (335), Code, 1935, and have not
4 been specifically referred to in this act, the words "board of assess-
5 ment and review" are hereby changed to read "tax commission", and
6 the word "board" is hereby changed to "commission", and the code
7 editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 195

TELEGRAPH AND TELEPHONE COMPANIES TAXES

H. F. 515

AN ACT to amend sections seven thousand thirty-one (7031), seven thousand thirty-two (7032), seven thousand thirty-three (7033), seven thousand thirty-four (7034), seven thousand thirty-five (7035), seven thousand thirty-seven (7037), seven thousand thirty-eight (7038), and seven thousand thirty-nine (7039), chapter three hundred thirty-six (336), code, 1935, relating to the collection of taxes from telephone and telegraph companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand thirty-one (7031), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines four (4) and five (5) thereof.

1 SEC. 2. Amend section seven thousand thirty-two (7032), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in line three (3) thereof.

1 SEC. 3. Amend section seven thousand thirty-three (7033), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines three (3) and four (4) and ten (10) thereof.

1 SEC. 4. Amend section seven thousand thirty-four (7034), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines one (1) and two (2) thereof.

1 SEC. 5. Amend section seven thousand thirty-five (7035), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines one (1) and two (2) thereof.

1 SEC. 6. Amend section seven thousand thirty-seven (7037), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in lines three (3) and four (4) thereof.

1 SEC. 7. Amend section seven thousand thirty-eight (7038), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines one (1) and two (2) thereof.

4 Further amend said section by changing the word "board" to "com-
5 mission" in line nine (9) thereof.

1 SEC. 8. Amend section seven thousand thirty-nine (7039), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines ten (10) and eleven (11) thereof.

1 SEC. 9. Wherever the words "board of assessment and review" or
2 "board", referring to the board of assessment and review, appear in
3 chapter three hundred thirty-six (336), Code, 1935, and have not been
4 specifically referred to in this act, the words "board of assessment
5 and review" are hereby changed to "tax commission" and the word
6 "board" is hereby changed to "commission", and the code editor is
7 hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 196

COLLECTION OF TAXES FROM RAILROAD COMPANIES

H. F. 516

AN ACT to amend sections seventy hundred forty-six (7046), seventy hundred forty-seven (7047), seventy hundred forty-eight (7048), seventy hundred forty-nine (7049), seventy hundred fifty (7050), seventy hundred fifty-two (7052), seventy hundred fifty-three (7053), seventy hundred fifty-four (7054), seventy hundred fifty-six (7056), seventy hundred fifty-seven (7057), seventy hundred fifty-nine (7059), seventy hundred sixty (7060), seventy hundred sixty-one (7061), seventy hundred sixty-two (7062), and seventy hundred sixty-seven (7067), chapter three hundred thirty-seven (337), code, 1935, relating to the collection of taxes from railroad companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy hundred forty-six (7046), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in line two (2) thereof.

4 Further amend said section by changing the word "board" to
5 "commission" in line twelve (12) thereof.

6 Further amend said section by changing the word "board" to
7 "commission" in line four (4), paragraph eight (8), thereof.

1 SEC. 2. Amend section seventy hundred forty-seven (7047), Code,
2 1935, by changing the words "board of assessment and review" to